

House Amendment 2081

PAG LIN

1 1 Amend Senate File 590, as passed by the Senate, as
1 2 follows:
1 3 #1. Page 1, by inserting after line 8 the
1 4 following:
1 5 <Sec. _____. Section 423.3, Code 2007, is amended by
1 6 adding the following new subsection:
1 7 NEW SUBSECTION. 92. a. The sales price from the
1 8 sale of any of the following:
1 9 (1) Medical equipment and supplies, home
1 10 respiratory equipment and accessories, hospital beds
1 11 and accessories, ambulatory aids, manual and powered
1 12 wheelchairs, stairway lifts, braille writers,
1 13 electronic braille equipment, scooters, reading
1 14 machines, electronic print enlargers and magnifiers,
1 15 and electronic alternative and augmentative
1 16 communication devices to or on behalf of individuals
1 17 with disabilities to enable the disabled person to
1 18 function more independently.
1 19 (2) Items used solely to modify a motor vehicle to
1 20 permit its use by an individual with a disability in
1 21 order to enable the disabled person to function more
1 22 independently.
1 23 b. For purposes of this subsection, "disability"
1 24 means, with respect to an individual, a physical or
1 25 mental impairment that substantially limits one or
1 26 more of the major life activities of the individual, a
1 27 record of physical or mental impairment that
1 28 substantially limits one or more of the major life
1 29 activities of the individual, or being regarded as an
1 30 individual with a physical or mental impairment that
1 31 substantially limits one or more of the major life
1 32 activities of the individual.>
1 33 #2. Title page, line 1, by inserting after the
1 34 words <relating to> the following: <a sales tax
1 35 exemption for certain medical assistive devices used
1 36 by persons with mental or physical impairments and
1 37 to>.
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1 41 _____
1 41 ALONS of Sioux
1 42 SF 590.504 82
1 43 mg/je/10050
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